refuse *darkhasts* for lands containing the water-courses altogether. Except perhaps at the head waters, there is no necessity to maintain a margin, and a rule may be issued prohibiting the grant of lands up to a certain distance near the head waters instead of imposing any such restriction throughout the entire length of the stream.

Reply of Government.—Noted.

SUBJECT No. 108.

Grant of waste lands in *bechirak* villages on *shraya* tenure.

Messrs. Lingegowda, Mysore District Board; and H. C. Subba Rao, Hunsur Taluk.

Summary of discussion.—Government waste dry lands in *bechirak* villages may be given out for purposes of cultivation on *shraya* tenure, the *kandayam* being fixed at two annas per acre for the first fifteen years and raised to the maximum gradually. Such concessions are specially necessary in the Heggaddevankote and the Hunsur Taluks. Applications are not speedily disposed of. There is an application pending for more than two years for lands at Voderhalli of the Hosahalli hobli in the Hunsur Taluk.

Reply of Government.—Early disposal of the applications will be insisted upon. Special concessions will be shown in the case of the Heggaddevankote Taluk and the necessity for similar concessions in the Hunsur Taluk will be enquired into.

SUBJECT No. 109.

Sandal trees on lands applied for for cultivation.

Mr. C. Vasudeva Rao, Chikmagalur Taluk.

Summary of discussion.—The rule that applicants for waste lands should pay the price of sandal trees on the land before obtaining it for cultivation, acts as a great hardship on the ryots applying for such lands. The rule should be repealed. Very few ryots take up lands with the expectation of being able to retain the lands until the sandal trees mature and yield a bonus. In the Kadur District the rule is practically preventing people from getting any lands. Lately at Mattewar in the Chikmagalur Taluk a price of Rs. 115 was required to be paid on account of sandal trees for two acres of land. Government may retain the monopoly altogether in sandal in lands to be newly granted and grant the lands without any claim to the bonus payable on account of the sandal trees growing thereon when they become mature under the rules.

Reply of Government.—Noted for consideration.

SUBJECT No. 110.

Abolition of *Mohatarfa*.

Mr. K. Sankaranarayana Rao, Nagar Sabha.

Summary of discussion.—*Mohatarfa* is at present collected from even the poorest of petty traders. In small villages poor widows carry on petty trade and to make them pay Rs. 2 or more out of their very small earnings works harshly on them. This system is opposed to the fundamental principles of taxation. Further it tends to destroy what little business instinct the villagers have

in them. A non-agriculturist who owns a cart and who at times carries grain from one place to another or who lives on hire, is also in the same position. A large fraction of their small earnings is taken away from them. To encourage business instincts and petty trade and to free the villagers from the trouble caused by the village officials in this respect, this tax may either be abolished altogether; or if that is not practicable, the poorer classes may be exempted from payment.

Reply of Government.—Noted.

SUBJECT No. 111.

Number of houses of agriculturists which should not be taxed.

Mr. Hutchvire Gowda, Gubbi Taluk.

Summary of discussion.—Large land owners who own a large number of sheep or cattle have three or four houses to keep them in. At present only two houses are exempted and the rest taxed. The number of houses to be exempted from house tax should be fixed in proportion to the number of cattle owned by a person.

Reply of Government.—Under the rules one house and one cattle shed in each village are to be exempted if used by the agriculturist or his servants for purposes of residence and for keeping agricultural cattle. If, in any case, such an exemption has not been made, the matter may be brought up in appeal. One or two specific cases of hardship may be brought to the notice of Government.

SUBJECT No. 112.

Reduction of tax on iron ore workers.

Mr. Lakshminaranappa, Heggaddevankote Taluk.

Summary of discussion.—Those that are engaged in smelting iron are taxed at Rs. 12 per annum. Consequently the industry is failing. A representation was made last year also to reduce this tax. Early orders may be passed in the matter. The tax was fixed so high on the ground that those engaged in the industry used to take charcoal from the forest free of payment. The Forest Department now levies full seigniorage rates on charcoal and the industry is thus crippled.

Reply of Government.—The question of reducing the *mohatarfa* will be favorably considered if it be that the charcoal is paid for.

SUBJECT No. 113.

Receipts for payments of Land Revenue.

(1) Mr. S. Dasappa, Bangalore District Board.

Summary of discussion.—(1) The receipts given by shanbhogs and patels are left with the ryots and there is no record to show the exact number of persons paying the *kandayam* and the amounts paid. So receipt books may be made with duplicate forms so that there may be a counterfoil of each receipt issued and these counterfoils should be carefully examined in taluk offices when the shanbhog or patel goes there with the *irsal*.

(2) Mr. Devaji Rao, Yedatore Taluk.

(2) The misappropriation of revenue collections by shanbhogs is of frequent occurrence. Receipt books with necessary details may be printed and supplied to all